

106TH CONGRESS  
2D SESSION

# S. 2538

To amend the Internal Revenue Code of 1986 to maintain retiree health benefits under the Coal Industry Retiree Health Benefit Act of 1992.

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## IN THE SENATE OF THE UNITED STATES

MAY 10, 2000

Mr. ROCKEFELLER (for himself, Mr. ROBB, and Mr. DURBIN) introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to maintain retiree health benefits under the Coal Industry Retiree Health Benefit Act of 1992.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “Coal Miner and Wid-  
5       ows Health Protection Act of 2000”.

6       **SEC. 2. MANDATORY TRANSFER OF FUNDS TO COMBINED**  
7       **BENEFIT FUND.**

8       (a) Section 9705 of the Internal Revenue Code of  
9       1986 (relating to transfers to the Combined Benefit  
10      Fund) is amended by adding at the end the following:

1       “(c) MANDATORY TRANSFERS FROM GENERAL  
2 FUND.—

3           “(1) IN GENERAL.—There are hereby author-  
4 ized and appropriated, out of any amounts in the  
5 Treasury not otherwise appropriated, to the Com-  
6 bined Fund the following amounts for the following  
7 fiscal years:

8                   “(A) \$38,000,000 for fiscal year 2001,

9                   “(B) \$37,000,000 for fiscal year 2002,

10                   “(C) \$36,000,000 for each of fiscal years  
11 2003 and 2004,

12                   “(D) \$34,000,000 for each of fiscal years  
13 2005 and 2006,

14                   “(E) \$33,000,000 for each of fiscal years  
15 2007, 2008, and 2009, and

16                   “(F) \$32,000,000 for fiscal year 2010.

17           “(2) USE OF FUNDS.—Any amounts trans-  
18 ferred to the Combined Fund under paragraph (1)  
19 shall be available, without fiscal year limitation, to  
20 pay benefits under this subchapter.

21           “(3) TRANSFER.—The Secretary shall transfer  
22 amounts appropriated under paragraph (1) on Octo-  
23 ber 1 of each fiscal year.”

1 **SEC. 3. CLARIFICATION OF AUTHORITY TO ASSIGN ELIGI-**  
 2 **BLE BENEFICIARIES.**

3 (a) IN GENERAL.—Section 9706(a) of the Internal  
 4 Revenue Code of 1986 (relating to assignment of eligible  
 5 beneficiaries) is amended by striking “, before October 1,  
 6 1993,”.

7 (b) EFFECTIVE DATE.—The amendment made by  
 8 this section shall take effect as if included in the amend-  
 9 ments made by section 19143 of the Coal Industry Retiree  
 10 Health Benefit Act of 1992 (Public Law 102–486; 106  
 11 Stat. 3037), and no assignment made under section  
 12 9706(a) of the Internal Revenue Code of 1986 shall be  
 13 invalidated because it was not made before October 1,  
 14 1993.

15 **SEC. 4. CLARIFICATION OF AUTHORITY TO ASSIGN ELIGI-**  
 16 **BLE BENEFICIARIES TO SUCCESSORS OF SIG-**  
 17 **NATORY OPERATORS.**

18 (a) IN GENERAL.—The last sentence of section  
 19 9701(c)(2)(A) of the Internal Revenue Code of 1986 (de-  
 20 fining related persons) is amended to read as follows: “A  
 21 related person shall also include a successor in interest  
 22 of any person described in clause (i), (ii), (iii), or a suc-  
 23 cessor in interest of the signatory operator itself.”

24 (b) EFFECTIVE DATE.—The amendment made by  
 25 this section shall take effect as if included in the amend-  
 26 ments made by section 19143 of the Coal Industry Retiree

1 Health Benefit Act of 1992 (Public Law 102–486; 106  
2 Stat. 3037), except that such amendment shall not apply  
3 to any proceeding initiated before the date of enactment  
4 of this Act if the proceeding (and any appeal therefrom)  
5 is not pending on such date.

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